IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 23RD OCTOBER 2007 / 1ST KARTHIKA 1929

WP(C).No. 31466 of 2007(U)

PETITIONER:

POOMKUDY AUTO SERVICES (P) LTD.,
32/1134A, PREETHI BUILDING, THAMMANAM ROAD,
KOCHI-25, RESPRESENTED BY ITS MANAGING DIRECTOR,
SRI.JOHN POOMKUDY.

BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)

RESPONDENTS:
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1. ASSISTANT COMMISSIONER (ASSESSMENT),
SALES TAX OFFICE (SPECIAL CIRCLE) I,
COMMERCIAL TAXES, ERNAKULAM-682035.

2. DEPUTY COMMISSIONER (APPEALS), ERNAKULAM-682035.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 31466 OF 2007 U
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Dated this the 23rd day of October, 2007

J U D G M E N T

Ext.P4 is an order passed by the Appellate Authority and that is sought to be quashed in this writ petition. By Ext.P4, considering the application for stay filed by the petitioner, the Appellate Authority has passed an order requiring the petitioner to remit 50% of the balance tax and furnish security for the balance amount.

2. The contention raised is that although the petitioner had produced documents in support of its claim for exemption, that has not been considered at the time when Ext.P5 order on stay petition was passed. This I do not think will render Ext.P4 in any manner perverse. The claim for exemption, which has not found favour with the assessing authority, is ultimately a matter for the appellate authority to consider at the time when appeal is heard.

I am not satisfied that Ext.P4 warrants interference and hence the writ petition fails and is dismissed. Needless to say that once the condition imposed in Ext.P4 is satisfied, the appellate authority will hear the appeal expeditiously.

ANTONY DOMINIC, JUDGE.

Rp